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§10–410.

Each petroleum transporter required by regulation to report to the Comptroller shall:

- (1) report monthly on the form required by the Comptroller all motor fuel that the petroleum transporter imports into or exports from the State;
- (2) keep for 2 years a record of each interstate and each intrastate shipment of motor fuel;
 - (3) on request, provide these records to the Comptroller; and
- (4) report immediately to the Comptroller the loss of any motor fuel, unless the loss is due to:
 - (i) temperature correction; or
 - (ii) a spill that is reported to another State unit.

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